

MAX'S TAXES ON EDUCATION™

TAX COURT EXAMINATION PREPARATION COURSE

COURSE DESCRIPTION

There are many reasons why I developed a preparatory course for the United States Tax Court Examination. This program enjoyed its beginning in 1994, during which time I was candidate for the USTC Exam. At the completion of my studies, I possessed a large tax library, copies of exams and cited answers, hundreds of 3 x 5 cards and a myriad of other research materials. I was very lucky and passed the 1994 exam. I was admitted to the United States Tax Court Bar in April 1995. Upon my admission, I was contacted by several of my peers and it was suggested that a program be developed using my method of study;And so

While the ultimate prize of every student is admission to practice before the United States Tax Court, the value of the education presented in this **three-tier** program is more than exciting.

The student will:

1. Learn Tax Research
2. Learn Tax Court Procedure
3. Learn Advanced Topics in Federal Taxation
4. Learn the Federal Rules of Evidence and the Federal Rules of Civil Procedure
5. Learn the ABA Model Rules of Professional Conduct
6. Prepare for the United States Tax Court Examination

The education program incorporates:

1. **A Modular Homestudy Approach.** The course is comprised of two major topic areas – Procedure and Federal Taxation. ***The Procedure Series [including Evidence and Professional Responsibility]*** consists of eleven specialized topic modules instructing the candidate in various areas of Tax Court Procedure, the Rules of Evidence, and Professional Responsibility. Examples are: the Tax Court Rules, the Federal Rules of Evidence, the Statute of Limitations, Petitioning the Tax Court, and the ABA Model Rules of Professional Conduct. ***The Federal Taxation Series consists of fourteen specialized topics*** instructing the student in various areas of Advanced Tax Law. Examples are: Basis, Partnerships, Corporations, Alimony, Estate, Gift and Trust. The course is taught through prior USTC Examination questions and cited answers.
2. **A Workshop Approach** where three workshops will be available for advanced learning. During these workshops the modules are discussed in length. Advanced topics in Federal Taxation will be taught using the **theoretical matrix method**. The matrices were developed by Mary Ann Maxson, MST, EA a USTC Practitioner and a top scorer on the 1994 Admission Examination. The matrix method gives the student the speed and accuracy needed to perform under grueling examination conditions.
3. **An Internet Site** that provides support for the student such as: recent tax cases that may be of interest study issues and announcements from the U. S. Tax Court. Copies of prior exams will eventually be referenced there. In addition, valuable hyper-links will also be provided. (The site is currently under development, and ever improving.)

The course provides the student with a wealth of information that can be used daily in their practices, not discounting the fact, the primary goal of the student may be admissions to practice before the United States Tax Court.

The approach used in this program, while specifically targeted, can be found in the Graduate Schools of Taxation about the country.